

**IN THE SPECIFICATION:**

Please amend paragraph [0018] as follows:

[0018] In one embodiment, the energy absorbing mechanism **18** includes a roller **22** rotatable about an axis **A**. Preferably, the axis **A** is transverse to the longitudinal axis **L** of the steering column **14**. The elongated element **20** has a first end **24** wound about the roller **22** for unwinding and rotating the roller **22** about the axis **A** in response to the movement of the steering column **14** relative to the support **12**. In a preferred embodiment, as shown in Figure 3, the roller **22** is rotatably supported by the steering column **14**. The elongated element **20** has a second end **26** fixed to the support **12**. More specifically, the elongated element **20** includes a loop at the second end **26**. The support **12** includes a fastener **28** for extending through the loop and fixing the second end **26** of the elongated element **20** to the support **12**. However, it is to be appreciated that the second end **26** of the elongated element **20** may be fixed to any other part of the vehicle adjacent to and fixed with respect to the steering column **14**. In addition, the second end **26** of the elongated element **20** may be fixed through a variety of mechanisms as are known in the art. In an alternative embodiment, as shown in Figure 4, the roller **22** is rotatably supported by the support **12**. Figure 6 further illustrates the roller **22** in proximity to the steering column 14 wherein the roller 22 would be rotatably supported by the support 12. It should be appreciated that with the roller 22 being supported by the support 12, the fastener 28 will in turn be mounted to the steering column 14 as shown, ~~and it is to be appreciated that the strap and roller may be arranged with the elongated element 20 extending in an opposite direction to that shown, with the roller 22~~

~~disposed proximal to the steering column 14.~~ Likewise, the roller **22** may be rotatably supported by any other part of the vehicle adjacent to and fixed with respect to the steering column **14**. The second end **26** of the elongated element **20** is fixed to the steering column **14**. The second end **26** of the elongated element **20** may be fixed through a variety of mechanisms as are known in the art.